

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

SPORTS SHINKO CO., LTD.,	)	CV 04-00124 ACK-BMK
	)	CV 04-00125 ACK-BMK
Plaintiff,	)	CV 04-00126 ACK-BMK
	)	CV 04-00127 ACK-BMK
vs.	)	CV 04-00128 ACK-BMK
	)	
QK HOTEL, LLC, et al.,	)	CONSOLIDATED CASES
	)	
Defendants,	)	<b>SUPPLEMENTAL</b>
	)	<b>DECLARATION OF</b>
and	)	<b>STEVE IWAMURA</b>
	)	
FRANKLIN K. MUKAI, et al.,	)	
	)	
Third-Party Plaintiffs,	)	
	)	
vs.	)	
	)	
SPORTS SHINKO (USA) CO.;	)	
LTD., et al.,	)	
	)	
Third-Party	)	
Defendants,	)	
	)	
SPORTS SHINKO (HAWAII) CO.,	)	
LTD., et al.,	)	
	)	
Third-Party Defendants/	)	
Counterclaimants,	)	
	)	
vs.	)	
	)	
QK HOTEL, LLC, et al.,	)	
	)	

Third-Party Counterclaim     )  
Defendants.                         )  
  )  
AND CONSOLIDATED CASES     )  
\_\_\_\_\_ )

**SUPPLEMENTAL DECLARATION OF STEVE IWAMURA**

I, STEVE IWAMURA, declare as follows:

1. I make this declaration based on personal knowledge and I am competent to testify to the matters set forth below.

2. I am a certified public accountant with my office in Osaka, Japan. During February, 2002 through April, 2004, I acted as the consultant for Trustee Mutsuo Tahara (the "Trustee"), Trustee in Bankruptcy during the then pending involuntary reorganization proceedings for Sports Shinko Co., Ltd., a Japan corporation. In that capacity, I also handled many administrative and substantive issues for Sports Shinko (USA) Co., Ltd., a Delaware corporation ("SS USA"), as directed by Deputy Bankruptcy Trustee Keijiro Kimura.

3. I am familiar with the Wells Fargo bank account 629-0128388 ("Account") reflected in Defendants' Exhibit 29. The Account was established by SS USA in June 2002 to fund a stand-by letter of credit in connection with a settlement by SS-USA with ING, a bank that had lent money to the Sports Shinko Florida subsidiaries that later filed for bankruptcy. SS-USA was a guarantor of the loans.

Florida subsidiaries that later filed for bankruptcy. SS-USA was a guarantor of those loans.

4. The Account was funded from another Wells Fargo account held in the name of La Costa Hotel & Spa Corp., a subsidiary of SS USA that had, until November 2001, owned a resort in Carlsbad, California. Because of the connection to the La Costa account, the Account was opened at a Wells Fargo branch in Southern California.

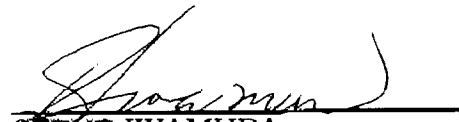
5. The address for the Account listed in Exhibit 29 is 848 Deer Mountain, Harpers Ferry, West Virginia 25425. This was Lucinda Brown's home address.

6. The Deputy Trustee, Mr. Kimura, exercised ultimate authority over the Account from Japan. Ms. Brown received the statements for the Account in West Virginia.

7. The Account was closed in June, 2004 and the balance transferred back to the La Costa account.

*I declare under penalty of perjury under the Laws of the United States of America that the foregoing is true and correct.*

EXECUTED: Tokyo, Japan, February 22, 2007.

  
STEVE IWAMURA